

First Union Rail Corporation

One O'Hare Center
6250 River Road, Suite 5000
Rosemont, Illinois 60018-4214
847 318-7575
Fax 847 318-7588

VIA FEDERAL EXPRESS



April 19, 1999

Mr. Vernon E. Williams
Surface Transportation Board
1925 K Street, N.W., Room 704
Washington, DC 20423-0001
Attn: Recordation of Railroad Equipment

RECORDATION NO. 22147 FILED

APR 20 '99 11-00 AM

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and two (2) copies of a Memorandum of Lease Agreement, dated March 8, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents. The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Center
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: Burlington Northern Santa Fe Railway
2650 Lou Menk Drive
Fort Worth, TX 76131-2830

A description of the railroad equipment covered by the enclosed document is set forth on Exhibit A, as attached to such Memorandum.

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned.

If you have any questions or concerns regarding the above-referenced matter, please feel free to contact me at (847) 384-5342. Thank you for your cooperation in this matter.

Very truly yours,

A handwritten signature in cursive script that reads "Tiffany Chase".

Tiffany Chase
Manager of Documentation

Enclosures

(BNSF042)

EXHIBIT A
to
RIDER NO. 25

RECORDATION NO. 22147 FILED

MEMORANDUM OF LEASE APR 20 '99 11:00 AM

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 8th day of March, 1999 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Burlington Northern and Santa Fe Railway Company, a Delaware corporation ("Lessee").

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement, dated as of July 1, 1995, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No.25 to the Lease (the "Rider") as described in more particular on Exhibit A attached hereto, effective as of January 28, 1999 and subject to the terms, conditions and provisions of the above mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: K.A. Dombrowski
Name: K.A. DOMBROWSKI
Title: DIRECTOR OF DOCUMENTATION

By: Richard E. Seymour
Name: RICHARD E. SEYMOUR
Title: Vice President Sales & Marketing

Executed on this 8th day of March, 1999.

[CORPORATE SEAL]

STATE OF ILLINOIS

COUNTY OF COOK

I, Susan Grokulsky, a Notary Public of the County and State aforesaid, certify that Richard F. Seymour personally appeared before me this day and acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 8th day of March, 1999.

Susan Grokulsky
Notary Public

My Commission Expires:

8/14/2000
(Notary Public)



LESSEE:

THE BURLINGTON NORTHERN AND
SANTA FE RAILWAY COMPANY

ATTEST:

By: _____
Name: _____
Title: _____

By: [Signature]
Name: STEPHEN C. BEHR
Title: Director Equip + Service Planning

Executed on this 8th day of March, 1999.

[CORPORATE SEAL]

STATE OF TEXAS

COUNTY OF TARRANT

I, Barbara R. Turner, a Notary Public of the County and State
aforesaid, certify that Stephen C. Behr personally appeared before me this day and
acknowledged his due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 8th day of March,
1999.

Barbara R. Turner
Notary Public

My Commission Expires:

11/30/99
(Notary Public)

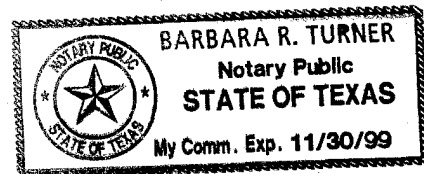


EXHIBIT A
to
MEMORANDUM OF LEASE

FURX	960000	FURX	960111	FURX	960167	FURX	960224
FURX	960002	FURX	960112	FURX	960168	FURX	960225
FURX	960007	FURX	960113	FURX	960169	FURX	960228
FURX	960009	FURX	960116	FURX	960171	FURX	960229
FURX	960010	FURX	960117	FURX	960172		
FURX	960012	FURX	960118	FURX	960174		
FURX	960016	FURX	960123	FURX	960175		
FURX	960017	FURX	960124	FURX	960177		
FURX	960028	FURX	960125	FURX	960178		
FURX	960029	FURX	960127	FURX	960179		
FURX	960032	FURX	960128	FURX	960181		
FURX	960041	FURX	960130	FURX	960182		
FURX	960043	FURX	960131	FURX	960184		
FURX	960052	FURX	960132	FURX	960185		
FURX	960053	FURX	960133	FURX	960187		
FURX	960056	FURX	960134	FURX	960188		
FURX	960068	FURX	960136	FURX	960189		
FURX	960075	FURX	960137	FURX	960194		
FURX	960079	FURX	960138	FURX	960195		
FURX	960080	FURX	960140	FURX	960196		
FURX	960083	FURX	960141	FURX	960197		
FURX	960084	FURX	960142	FURX	960198		
FURX	960085	FURX	960143	FURX	960200		
FURX	960088	FURX	960144	FURX	960201		
FURX	960089	FURX	960145	FURX	960202		
FURX	960094	FURX	960146	FURX	960203		
FURX	960095	FURX	960147	FURX	960204		
FURX	960097	FURX	960149	FURX	960205		
FURX	960098	FURX	960150	FURX	960206		
FURX	960100	FURX	960152	FURX	960207		
FURX	960101	FURX	960154	FURX	960209		
FURX	960102	FURX	960156	FURX	960210		
FURX	960103	FURX	960159	FURX	960212		
FURX	960104	FURX	960160	FURX	960217		
FURX	960106	FURX	960161	FURX	960218		
FURX	960109	FURX	960165	FURX	960220		
FURX	960110	FURX	960166	FURX	960221		